The office of State Controller was created by the Nevada State Constitution. The Controller is an elected position within the Executive branch of state government. Controllers serve four-year terms and are elected in the same general elections as the Governor, Lieutenant Governor, Attorney General, Secretary of State, and Treasurer. An executive officer may serve no more than two terms of office or more than once if he has previously held the office by election or appointment.

The Controller is required to maintain his office in the seat of government (Carson City) and cannot be absent from the state for more than ninety days without leave of absence from the Legislature. The Controller may appoint a deputy (unclassified) who may act in the absence of the Controller except for signing bonds.

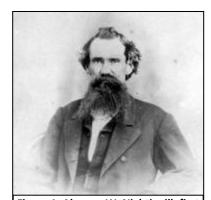


Figure 1: Alanson W. Nightingill, first Nevada State Controller, 1864-1867. Courtesy of Nevada State Archives, NSO-0074.



Figure 2: Keith Lee, State Controller from 1959-1967. Courtesy of Nevada State Archives, NSO-0066.

The Controller has responsibility for complex and extensive accounting of the state's money, including:

- Must prepare an annual report to the Governor and Legislature with a full and complete statement on the condition of the revenue, taxable funds resources, income and property of the state, and amount of expenditures for the previous fiscal year.
- Prepares a detailed statement of the public debt and may recommend plans for support of the public credit and for better managing fiscal affairs of the state.
- Is responsible for all acts concerning payment of state employees, including withholding taxes and issuing checks.
 - Audits all claims against the state.
 - Draws up all warrants against the treasury for money.
 - Keeps records of all receipts of money by the State Treasurer.
- Directs the Attorney General to prosecute suits for recovery of money due the state.
- Keeps all records of state financial transactions.

For additional details on the responsibilities of the State Controller, see the Nevada Revised Statutes (NRS) Title 18, Chapter 227.